

**TOWN OF HARPSWELL, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis of Accounting)**  
**For the year ended December 31, 2006**

	<b>Budgeted amounts</b>		<b>Actual</b>	<b>Variance positive (negative)</b>
	<b>Original</b>	<b>Final</b>		
Revenues:				
Taxes:				
Property taxes	\$ 9,807,410	9,807,410	9,807,410	-
Supplemental taxes	-	-	12,346	12,346
Change in deferred property tax revenue	-	-	(39,000)	(39,000)
Interest and fees on property taxes	14,500	14,500	19,603	5,103
Excise taxes	1,045,437	1,045,437	1,043,985	(1,452)
Total taxes	10,867,347	10,867,347	10,844,344	(23,003)
Intergovernmental:				
State revenue sharing	170,000	170,000	169,969	(31)
Local road assistance	45,300	45,300	45,300	-
Homestead exemption	59,677	59,677	59,656	(21)
Tree growth	2,209	2,209	5,705	3,496
General assistance	6,210	6,210	3,800	(2,410)
Veterans exemption	2,954	2,954	2,388	(566)
Other	3,547	3,547	3,284	(263)
Total intergovernmental	289,897	289,897	290,102	205
Fines and violations	2,000	2,000	21,870	19,870
Miscellaneous:				
Interest earned	35,000	35,000	123,474	88,474
Cable TV franchise fee	45,000	45,000	49,725	4,725
Licenses, fees and permits	98,150	98,150	117,318	19,168
Recycling center and disposal fees	170,140	170,140	201,249	31,109
Donations and gifts	-	-	10,539	10,539
Donations and gifts - special	7,000	7,000	7,000	-
Unclassified	4,553	4,553	7,165	2,612
Total miscellaneous	359,843	359,843	516,470	156,627
Total revenues	11,519,087	11,519,087	11,672,786	153,699

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**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis of Accounting), Continued**  
**For the year ended December 31, 2006**

For the year ended December 31, 2000							
Article #	Account	Balances carried forward	Budgeted amounts		Actual	Variance positive (negative)	Balances carried forward
			Original	Final			
Expenditures:							
General government:							
22	Elected officials	-	112,137	112,137	111,296	841	-
23	General administration:						
	Administration	-	258,962	258,962	227,416	31,546	-
	Assessing	-	84,401	84,401	76,113	8,288	-
	Public information	-	11,000	11,000	7,696	3,304	-
25	Tax collector's office	-	32,659	32,659	27,811	4,848	-
26	Town clerk's office	-	49,018	49,018	43,655	5,363	-
27	Code enforcement	-	110,339	110,339	108,662	1,677	-
28	Planning	-	67,950	67,950	56,085	11,865	5,000
29	Treasurer	-	2,250	2,250	1,157	1,093	-
30	Employee benefits	-	252,500	252,500	245,893	6,607	-
31	Risk management	-	48,287	48,287	44,269	4,018	-
32	Legal services	-	50,000	50,000	35,450	14,550	-
54	Withdrawal committee	-	50,000	50,000	44,541	5,459	5,459
33	Membership	-	12,976	12,976	12,976	-	-
34	Committees & commissions	-	4,820	4,820	3,397	1,423	-
35	Operations and maintenance:						
	Municipal buildings and property	-	64,300	64,300	62,677	1,623	-
	Old town house & commons	-	3,465	3,465	2,804	661	-
	Town clean up	-	1,000	1,000	-	1,000	-
	Town dock	-	1,500	1,500	450	1,050	-
	Mackerel cove / town landing	-	6,200	6,200	2,870	3,330	3,000
Total general government		-	1,223,764	1,223,764	1,115,218	108,546	13,459
Public works:							
36	Public works:						
	Snow removal & street signs	-	365,000	365,000	357,614	7,386	-
	Maintenance	16,828	85,000	101,828	79,457	22,371	22,371
37	Recycling and transfer station	-	382,693	382,693	349,658	33,035	-
Total public works		16,828	832,693	849,521	786,729	62,792	22,371
Protection and safety:							
38	Emergency services	7,281	173,950	181,231	175,521	5,710	5,710
CF	Dry hydrant development	5,005	-	5,005	2,023	2,982	2,982
39	Law enforcement and communication	-	284,810	284,810	284,810	-	-
40	Shellfish conservation enforcement	-	151,864	151,864	136,207	15,657	-
41	New Meadows River Watershed	-	1,000	1,000	1,000	-	-
42	Street lighting	-	28,380	28,380	26,965	1,415	-
43	Harbor management	-	41,745	41,745	33,947	7,798	1,300
44	Animal control	-	22,388	22,388	20,098	2,290	-
Total protection and safety		12,286	704,137	716,423	680,571	35,852	9,992
Health and welfare:							
45	Health and welfare	-	29,580	29,580	26,119	3,461	-
Total health and welfare		-	29,580	29,580	26,119	3,461	-
Cultural and recreation:							
46	Curtis memorial library	-	101,776	101,776	101,776	-	-
46	Cultural and education programs	-	26,200	26,200	26,070	130	-
40	Harpswell community broadcasting	-	40,000	40,000	40,000	-	-
48	Recreation - general	-	24,040	24,040	23,611	429	-
Total cultural and recreation		-	192,016	192,016	191,457	559	-

\* Contingency transfers approved by selectmen: Emergency services \$3,703; Law enforcement and communications \$187; Capital roads projects \$9,875

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**Budget and Actual (Budgetary Basis of Accounting), Continued**  
**For the year ended December 31, 2006**

For the year ended December 31, 2000							
Article		Balances	Budgeted amounts			Variance	Balances
#	Account	carried forward	Original	Final	Actual	positive (negative)	carried forward
Expenditures, continued:							
52	A. Dennis Moore recycling / Transfer St.	63,007	45,000	108,007	6,600	101,407	101,407
Other capital / carryovers:							
38	OB fire capital	18,975	35,000	53,975	43,148	10,827	10,827
38	CH fire capital	19,523	25,000	44,523	23,470	21,053	21,053
38	HN fire capital	-	25,000	25,000	-	25,000	25,000
CF	Land acquisition	1,279	-	1,279	-	1,279	1,279
50	Vehicle replacement	17,500	12,000	29,500	-	29,500	29,500
25	Update of assessing records	20,235	-	20,235	-	20,235	20,235
CF	Assessing software	4,621	-	4,621	4,100	521	-
CF	Town office project	343	-	343	343	-	-
50	HCBC digital conversion	10,000	5,000	15,000	-	15,000	15,000
CF	Cemetery restoration	950	-	950	-	950	950
CF	Software upgrade	1,024	-	1,024	197	827	-
CF	Repeater	5,100	-	5,100	-	5,100	5,100
50	Boat and motor replacement	7,000	3,000	10,000	-	10,000	10,000
50	Voting machines	3,300	3,000	6,300	-	6,300	6,300
50	Copier	-	2,500	2,500	-	2,500	2,500
Special projects / carryovers:							
CF	Town landing signage	13,358	-	13,358	600	12,758	2,758
31	Self insurance reserve	5,971	-	5,971	2,096	3,875	3,875
Spec.	Salary survey	-	4,000	4,000	500	3,500	3,500
CF	Planning office projects	877	-	877	-	877	-
CF	GIS	2,976	-	2,976	-	2,976	2,976
CF	Marine hazards	18,522	-	18,522	-	18,522	18,522
CF	Failed septic systems	14,956	-	14,956	684	14,272	14,272
CF	Mitchell field - maintenance and operations	10,424	-	10,424	4,127	6,297	-
10	Mitchell field - hazard materials removal	-	20,000	20,000	6,945	13,055	13,055
CF	Mitchell field - deeds	1,500	-	1,500	-	1,500	1,500
CF	Mitchell field - legal	5,000	-	5,000	-	5,000	5,000
	Mitchell field - gifts	-	7,000	7,000	-	7,000	7,000
CF	Mitchell field - annual maintenance reserve	8,236	-	8,236	-	8,236	8,236
CF	Boundary survey	2,662	-	2,662	-	2,662	2,662
Total capital and special projects		257,339	186,500	443,839	92,810	351,029	332,507
62	Debt service	-	513,300	513,300	511,316	1,984	-
53	Contingency	52,261	30,000	82,261	13,765 *	68,496	68,496
Total budgeted expenditures		338,714	3,711,990	4,050,704	3,417,985	632,719	446,825
Other expenditures:							
	Educational appropriation	-	6,998,238	6,998,238	6,998,238	-	-
	County tax	-	840,931	840,931	840,931	-	-
	Overlay / abatements	-	164,673	164,673	70,049	94,624	-
Total other expenditures		-	8,003,842	8,003,842	7,909,218	94,624	-
Excess (deficiency) of revenues over (under) expenditures		(338,714)	(196,745)	(535,459)	345,583	881,042	(446,825)
Other financing sources (uses):							
51	Proceeds from long term debt	-	350,000	350,000	350,000	-	-
51	Transfer to Capital Projects - road projects	(200,000)	(350,000)	(550,000)	(550,000)	-	-
49	Transfer to Recreation fund - programs	-	(7,255)	(7,255)	(7,255)	-	-
	Transfer from Grant funds	-	-	-	3,401	3,401	-
64	Use of undesign. fund balance - budget	-	150,000	150,000	-	(150,000)	-
54	Use of undesign. fund balance - withdrawal comm.	-	50,000	50,000	-	(50,000)	-
Spec.	Use of undesign. fund balance - salary study	-	4,000	4,000	-	(4,000)	-
	Use of carryforward balances	538,714	-	538,714	-	(538,714)	-
Total other financing sources (uses)		338,714	196,745	535,459	(203,854)	(739,313)	-
Net change in fund balance		-	-	-	141,729	141,729	(446,825)
Fund balance, beginning of year, as restated					3,487,451		
Fund balance, end of year				\$	3,629,180		

\* Contingency transfers approved by selectmen: Emergency services \$3,703; Law enforcement and communications \$187; Capital roads projects \$9,875